

ENTERED

November 17, 2016

David J. Bradley, Clerk

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ROBERT L. McCLENDON,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.


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CIVIL ACTION NO. H-15-2664

FINAL JUDGMENT

For the reasons stated in the accompanying Memorandum and Opinion, the United States's motion for summary judgment, Docket Entry No. 24, is granted. Dr. McClendon is not entitled to a refund of the portion of penalty assessed against him that he has already paid. Dr. McClendon is indebted to the United States in the amount of \$4,323,343.70 as of August 27, 2012, less payments already made. Dr. McClendon must pay prejudgment interest on this amount from August 27, 2012, until the date of judgment at the rates set forth in 26 U.S.C. §§ 6601 and 6621, and postjudgment interest under 28 U.S.C. § 1961(c) at the same rates under 26 U.S.C. §§ 6601 and 6621 until paid.

SIGNED on November 17, 2016, at Houston, Texas.



Lee H. Rosenthal
Chief United States District Judge